

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 07/05/11

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 46

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	428	238	666	304	970
10	ATTENDING PUPILS (OCTOBER 2010)	461	247	708	287	995
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	444.5	242.5	687.0 (70%)	295.5 (30%)	982.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	26.1 (17:1)	15.2 (16:1)	19.7 (15:1)	=	61.0	/	72.3	=	.84	X	3601,025	=	2117,403	907,458
B.	GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.2	/	3.9	=	.82	X	174,936	=	100,414	43,034
C.	LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3	/	1.0	=	1.30	X	58,716	=	53,432	22,899
D.	HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3	/	1.0	=	1.30	X	44,863	=	40,825	17,497
E.	EDUCATION TECHS	4.4 (100:1)	2.4 (100:1)	1.2 (250:1)	=	8.0	/	4.0	=	2.00	X	80,689	=	112,965	48,413
F.	LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0	/	3.0	=	.67	X	61,344	=	28,770	12,330
G.	CLERICAL	2.2 (200:1)	1.2 (200:1)	1.5 (200:1)	=	4.9	/	7.0	=	.70	X	221,711	=	108,639	46,559
H.	SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	0.9 (315:1)	=	3.2	/	3.9	=	.82	X	299,864	=	172,122	73,766

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		25,419	10,934
B.	Supplies and Equipment	342	473		234,954	139,772
C.	Professional Development	58	58		39,846	17,139
D.	Instructional Leadership Support	24	24		16,488	7,092
E.	Co- and Extra-Curricular Student	34	113		23,358	33,392
F.	System Administration/Support	218	218		149,766	64,419
G.	Operations & Maintenance	1,002	1,191		688,374	351,941

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	439,294	188,269
B.	Education & Library Technicians	36.00%	51,025	21,867
C.	Clerical	29.00%	31,505	13,502
D.	School Administrators	14.00%	24,097	10,327

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-198,354	-85,011
16	Adjustment for Title I Revenues	-473,384	-202,879

17	TOTALS	3786,956	1742,719
18	E.P.S. RATES	5,512	5,898

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          680.0          296.0          976.0
      OCTOBER 2008         686.0          284.0          970.0
      APRIL 2009           670.0          276.0          946.0
      OCTOBER 2009         667.0          295.0          962.0
      APRIL 2010           666.0          301.0          967.0
      OCTOBER 2010         707.0          265.0          972.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS                686.5 +      0.00 X      5,512.00    =    3,783,988.00
      9-12 PUPILS                283.0 +      3.16 X      5,898.00    =    1,687,771.68
      ADULT EDUC. COURSES AT .1    13.6          X      5,898.00    =    80,212.80
      K-8 EQUIV. INSTR. PUPILS     0.125         X      5,512.00    =    689.00
      9-12 EQUIV. INSTR. PUPILS     2.000         X      5,898.00    =    11,796.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6535    448.6 X .15 X      5,512.00    =    370,902.48
      9-12 DISADVANTAGED @ .6535    184.9 X .15 X      5,898.00    =    163,581.03
      K-8 LIMITED ENGLISH PROF.      0.0 X .700 X      5,512.00    =    0.00
      9-12 LIMITED ENGLISH PROF.      0.0 X .700 X      5,898.00    =    0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        686.5 X      43.00    =    29,519.50
      9-12 STUDENT ASSESSMENT        283.0 X      43.00    =    12,169.00
      K-8 TECHNOLOGY RESOURCES        686.5 X      97.00    =    66,590.50
      9-12 TECHNOLOGY RESOURCES        283.0 X      293.00    =    82,919.00
      K-2 PUPILS                    223.0 X .10 X      5,512.00    =    122,917.60

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                                =    0.00
      9-12 SMALL SCHOOL ADJUSTMENT                                =    0.00

OPERATING ALLOCATION                                6,413,056.59
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %            6,220,664.89

30  ADJUSTED TOTAL OPERATING ALLOCATION                                6,220,664.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					939,048.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	862,578.60	X	101.60%	=	876,379.86
35	TRANSPORTATION - EPS ALLOCATION					499,737.95
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					72,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,387,166.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,607,831.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #46				
	11/01/11	NEW PREK8 DEXTER ELEM SCHOOL	1,382,854.00	585,334.49	1,968,188.49
	05/01/12	NEW PREK8 DEXTER ELEM SCHOOL	0.00	570,987.39	570,987.39
42	TOTAL PRINCIPAL & INTEREST		1,382,854.00	1,156,321.88	2,539,175.88
43	APPROVED LEASES FOR 2010-11 - MSAD 46				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MSAD 46				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MSAD 46				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,539,175.88
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,147,007.00

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
DEXTER	567.0	60.45%	6,738,365.73		0.00		6,738,365.73				
EXETER	141.0	15.03%	1,675,395.15		0.00		1,675,395.15				
GARLAND	171.0	18.23%	2,032,099.38		0.00		2,032,099.38				
RIPLEY	59.0	6.29%	701,146.74		0.00		701,146.74				
TOTAL	938.0						11,147,007.00				
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DEXTER			226,600,000	7.470		1,692,702.00		6,738,365.73	1,692,702.00	61.12%	7.47M
EXETER			56,650,000	7.470		423,175.50		1,675,395.15	423,175.50	15.28%	7.47M
GARLAND			53,050,000	7.470		396,283.50		2,032,099.38	396,283.50	14.31%	7.47M
RIPLEY			34,450,000	7.470		257,341.50		701,146.74	257,341.50	9.29%	7.47M
TOTAL			370,750,000			2,769,502.50		11,147,007.00	2,769,502.50	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,147,007.00	2,769,502.50	8,377,504.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,147,007.00	2,769,502.50	8,377,504.50
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			8,377,504.50
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 24.85%	STATE SHARE % = 75.15%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 24.85%	STATE SHARE % = 75.15%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,339,398.70		